



WITHHOLDING TAX SURVEY

In France, the withholding of the tax at the source has been voted 22 december of 2016.

The text from tax authorities with most explanations must be published for an application in 2018. The aim is to levy the income tax directly at the source and to replace the payment of the tax a year after the income year.

To have an overview of the national tax systems, France propose to compare the different legislations.

	Germany	Denmark	The Netherlands	Belgium	France
1. Income tax					
<p>What types of income are concerned by the withholding tax?</p> <p>Please list all the incomes concerned.</p>	<ul style="list-style-type: none"> - payroll tax (salaries.....) for ex value is 1 % of the value of a car(§ 38 EStG) - income upon investments § 43 EStG - pensions from public services - capital gains tax 	<ul style="list-style-type: none"> - salary,...(company car, employer-paid phone, employer-paid board and lodging) - pension payments, - unemployment benefits , - sickness benefits , - Dividends 	<ul style="list-style-type: none"> - Salaries....., - Allowance , - Dividend - Pension payments - unemployment benefits - sickness benefits , 	<ul style="list-style-type: none"> - Employee wages - Board member fees (unless they are independent) - Managers of a corporate - Dividends, interest income - Pension payments - unemployment benefits 	<ul style="list-style-type: none"> - salary,...(company car, employer-paid phone, employer-paid board and lodging) - pension payments, - unemployment benefits , - sickness benefits ,
Comparison	<p>In all countries, all salaries, allowance are concerned by the withholding tax. In Denmark some part of salaries are free of withholding tax. Dividends are concerned by the withholding tax in all countries except in France because there is already a prepayment</p>				

What kinds of incomes are not concerned by the withholding tax?	<ul style="list-style-type: none"> - income of self employed - corporate income tax - income tax from rent and lease - statutory pensions but advance payments 	<ul style="list-style-type: none"> - Income of self-employed (but advanced payment) - Corporate tax (but advance payments) - Capital gains on shares and investment funds - Interest from deposit accounts - Profits calculated on the sale of real property etc. - Free accommodation for employee 	<ul style="list-style-type: none"> - Profit result from other work, - capital gain on shares, - profit on capital - profits of your own company 	<ul style="list-style-type: none"> - Self employed - Corporate income - Rent of real estate - Capital gains (shares...) 	<ul style="list-style-type: none"> - income of self employed (but advance payments) - corporate income tax (but advance payments) - income tax from rent and lease capital gain on shares, - profit on capital - Profits calculated on the sale of real property etc.
Comparison	<p>In all countries, the incomes of self-employed are not concerned by the withholding tax.</p> <p>In Denmark (you have to ask for a permission to change the advance registration), Belgium (option) and Germany (compulsory), and the Netherlands (compulsory) and in France (compulsory), there is a provisional tax (or advanced payment) in corporate income tax and in income of self-employed.</p> <p>In Denmark and in the Netherlands, no withholding tax on interest</p> <p>In all countries, profit on capital gain are not concerned (capital gain on shares, profit on capital,...), but in France a specific prepayment</p>				

<p>Are there tax reductions on the income tax ?</p>	<p>Yes, there are tax reductions on the income tax (e.g. for income related expenses, special expenses deductible in assessing income tax (retirement provisions, maintenance provisions), tax exemptions (e.g. for children). Tax-free allowance is 8.472 €; saver's tax-free allowance ist 801 €.</p>	<p>Yes</p>	<p>Yes</p>	<p>Yes, based on family structure (for example kids still depending on parents), pensions,</p>	<p>Yes, based on family structure (for example kids still depending on parents), pensions,and according to specific spending</p>
<p>Comparison</p>	<p>In all countries, there are tax reductions on the income tax in consideration of age, family situation or in consideration of the origin/amount of the income.</p>				

<p>Are the tax reductions on the income tax rate included in the withholding tax?</p>	<p>It depends on the tax reduction. Tax exemptions are included, the rest isn't.</p>	<p>If the taxpayer has indicated the deductions in his or hers preliminary income, they are included in the withholding tax. The preliminary income is calculated in November the year before the tax year and the taxpayer can change it, if it is not</p>	<p>Yes</p>	<p>The list is long. Most deductions do not influence the withholding taxes but are received by completing the yearly tax return</p>	<p>The list is long. None deductions influence the withholding taxes but are received by completing the yearly tax return</p>
<p>Comparison</p>	<p>In all countries, except in France, there are tax reductions on the income tax rate included in the withholding tax. In Germany, the Netherlands and in Belgium, some of them are not included, in Denmark you can choose in November</p>				
<p>Is it possible to give an exhaustive list of the tax reductions concerned and not concerned by the withholding tax?</p>	<p>Yes, see appendix</p>	<p>Yes see appendix for the employees</p>	<p>Yes, see appendix</p>	<p>Most deductions do not influence the withholding taxes</p>	<p>There is none</p>

<p>For the tax reductions that are not included in the withholding tax, how the taxpayer receive the tax reductions ?</p>	<p>The tax payer receives the reductions through an annual wage-tax adjustment.</p>	<p>If the taxpayer has indicated the deductions in his or hers preliminary income, they are included in the withholding tax. The preliminary income is calculated in November the year before the tax year and the taxpayer can change it, if it is not correct – it is also possible to change it during the tax year. The goal is that you pay the correct tax during the year, the principle is called 'tax in balance'.</p>	<p>The tax payer receives the reductions through an annual wage-tax adjustment.</p>	<p>Most deductions do not influence the withholding taxes but are received by completing the yearly tax return</p>	<p>They are received by completing the yearly tax return</p>
<p>Comparison</p>	<p>In Germany, in Belgium, in France and in The Netherlands, the taxpayer receives the tax reductions after the tax return. In Denmark, the tax reductions are including in the withholding tax every month according to the information given by the employee to tax authorities.</p>				
<p>Could you please detail the different rates and tax schedules?</p>	<p>Yes, see appendix</p>	<p>Yes, see appendix</p>	<p>Yes, see appendix</p>	<p>Income taxes (personal income taxes) have tax rates from 25% - 50%.</p>	<p>From 0 to 45 % 0/14/30/41/45</p>
<p>Comparison</p>	<p>The rates vary from 0% to 56%.</p>				

2. Tax Payer

<p>Family situation, who pay the income tax: each member (spouses and children) of the family or is there a global taxation?</p>	<p>There is a joint assessment of married couples, and an individual assessment for everyone else</p>	<p>Each spouse is considered as individual taxpayer. The children are also seen as an individual tax payer. There is a possibility to transfer an unused personal allowance and deficits between the spouses.</p>	<p>Each member pay his own income tax. There is an exemption for children below the age of eighteen for the profit on capital. It's possible to transfer paying interest for the house and profit of capital gains between spouses.</p>	<p>Normally there is global taxation. Children have to do their own declaration when they have incomes (holiday work...).</p>	<p>There is a joint assessment of married couples, and an individual assessment for everyone else</p>
<p>Comparison</p>	<p>In all countries, each person is considering as an individual taxpayer except in Belgium, in France and in Germany. In Germany, in France and in Belgium, the matrimonial situation is taking into account indeed there is a joint assessment of married couples (with option in Germany). In Denmark, this matrimonial situation gives the possibility to transfer an unused personal allowance, and some basic allowances and deficits between the spouses.</p>				

Are there specific rules or tax reductions for the people when they have children?	There are tax reductions for children: - tax exemption 3624 €/child/parent/year	No	No The income related combination tax discount is related to a working single with a child younger than 12 years or working partners with a child younger than 12 years and it apply for the partner with the lowest income.	Tax deductions for children are granted when they are depending on the parents. There is also a limited tax deduction for child day care.	YES Tax deductions for children are granted when they are depending on the parents. There is also a limited tax deduction for child day care.
Comparison	In Germany, in France and in Belgium, there are specific rules or tax reductions for children.				

3. Fiscal calendar

<p>What is your fiscal period for :</p> <ul style="list-style-type: none"> The income declaration? Is this declaration compulsory? 	<p>Fiscal year from 01.01 – 31.12</p> <p>Employees/business (without tax adviser) 31.7</p> <p>Businesses (with tax adviser 28.2 of the second following year)</p> <p>Agriculture (fiscal year from 01.07 – 30.06)</p> <p>31.11 (without tax adviser)</p> <p>31.7 of the second following year (with tax adviser)</p> <p>The declaration is compulsory,</p> <ul style="list-style-type: none"> for employees, who received statal social benefits (e.g. parental benefit) For self-employed with an income over 8.652 €: for companies 	<p>Fiscal year from 01.01 – 31.12 (self-employed persons and companies can opt for another income year meeting certain conditions).</p> <p>The declaration is compulsory :</p> <ul style="list-style-type: none"> For persons: 1. of may in the following year For self-employed: 1. of July in the following year For companies: 1. of September in the following year 	<p>The period for the income declaration is a legal year.</p> <p>The income declaration is compulsory, but there can be an exemption for withholding income</p>	<p>The personal income tax declaration should be done before the end of June of the next year.</p> <p>Accountants have time until October.</p> <p>Tax declarations are compulsory; a limited group of persons get a proposition of tax declaration.</p> <p>The tax return should be sent before 1, 5 years after the fiscal income year (calendar year).</p>	<p>The personal income tax declaration must be done before the end of may</p> <p>Tax declarations are compulsory</p> <p>The period for the income declaration is a civil year</p>
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Comparison	<p>In all countries, the declaration is compulsory. But, there is an exception in the Netherlands, concerning withholding income for people who have no other income. In Belgium, a proposition can be send by the administration to the persons who have only salaries or pensions.</p> <p>In all countries, the Fiscal year is from 01.01 to 31.12. In Germany, for agriculture, the regular Fiscal year is from 01.07 to 30.06. In consideration of the activity, the fiscal year is : For winery : 1st of September to 31 august ; For forestry : 1st of October to 30 September ; For horticulture: 1st of July to 30 of June or 1st of January to 31 December.</p>				
What is your fiscal period for : <ul style="list-style-type: none"> • The payment ? <ul style="list-style-type: none"> ○ The advance payment ○ The adjustment 	<p>Advance payment: quarterly</p> <p>Adjustment 1-3 months after the declaration</p>	<p><i>The advanced payment:</i> Employee: every month with a salary Self-employed: 10 months every year</p> <p><i>The adjustment:</i> Tax paid before the end of the fiscal year no further interest has to be paid. Tax paid in the period 1. of January until the 1. of July in the year after the fiscal year. A day-to-day interest is added If the tax is paid after the 1. Of July in the year after the fiscal year, an allowance rate is added.</p>	<p>Advance payment: it depends on the amount of salaries the company has to pay. Quarterly or monthly.</p> <p>Adjustment: tax declaration must be done before 1ST may. Then, pay before the 1st of July. If it is paid after 1st of July, there is interest.</p>	<p>Advance payment: it depends on the amount of salaries the company has to pay. Quarterly or monthly.</p> <p>Adjustment: it depends when you get your tax return from the tax authority. 2 or 3 months.</p>	<p><i>The advanced payment:</i> Employee: every month with a salary Self-employed income tax from rent: monthly or quarterly</p> <p>Adjustment 3 months after the declaration, payment has to be done between September and December.</p>

Comparison	<ul style="list-style-type: none"> ○ For The advance payment <p>Each country have is own rules: every month to quarterly.</p> <ul style="list-style-type: none"> ○ The adjustment ○ For all countries, the payment of the adjustment is realized after the tax declaration. 				
How the changing situations (birth, wedding, a loss of income...) are treated during the fiscal period ?	Information about income tax classes or income tax features (e.g. birth of a child) are automatically reported from the tax authorities to employers with electronic data exchange.	It is done automatically.	The employee is responsible for the information about his personal situation and the changing of this situation. In some cases he must give this information to the employer and in some cases he can fill it up in the income declaration	Depends on the change : - Wedding : only has effect the next year Birth : immediately the child is considered as dependent	The employee is responsible for the information about his personal situation and the changing of this situation. he must give this information to the tax authorities, then information about income tax classes or income tax features (e.g. birth of a child) are automatically reported from the tax authorities to employers with electronic data exchange.
Comparison	<p>The changing of situations is not a problem: automatically reported. But it supposed that the tax authority to be informed.</p> <p>The tax payer has (the employee) got the responsibility of the information to the tax authority.</p>				

4. Transfer of data and recovery of income tax

Who gives the withholding rate employee to the employer: the employee or the tax authorities? What is the deadline ?	The withholding tax rate is given through an automatic data exchange between the tax authorities and the employer. Changes/modifications are transferred automatically after notification. (monthly recognized)	The withholding tax rate is given through an automatic data exchange between the tax authorities and the employer. Changes/modifications are transferred automatically after notification. (monthly recognized)	The withholding rate employee must give his information to the employer before he started to work. The employer must give this information to the tax authorities before the employee started to work.	The minister of finance gives the rates.	The withholding tax rate is given through an automatic data exchange between the tax authorities and the employer. Changes/modifications are transferred
Comparison	<p>In all countries, the withholding tax rate is given through an automatic data exchange between the tax authorities and the employer. Changes/modifications are transferred automatically after notification. (Monthly recognized).</p> <p>In Belgium, there is no automatic transfer. There is a calculation made by enterprises. In case of mistakes, there is some penalties.</p>				

<p>What are the information communicated to the employer and when?</p>	<p>The information (tax rate and other information) is communicated through automatic data exchange and in case of change anytime around the year- changes take effect for the tax payer from the 1st of next month.</p>	<p>The information (tax rate and other information) is communicated through automatic data exchange and in case of change anytime around the year- changes take effect for the tax payer from the 1st of next month.</p>	<p>The tax authorities give to the employer a lot of information how to act in the case he started to work with employees and also when he works with employees. A lot of information is collected in a manual withholding tax on salaries. This manual will be refreshed every year by the tax authorities.</p>	<p>Only information about age, marital status and dependent children. No automatically transfer data.</p>	<p>The information (tax rate and other information) is communicated through automatic data exchange and in case of change anytime around the year- changes take effect for the tax payer from the 1st of next month and the year.</p>
<p>Comparison</p>	<p>In all countries, except Belgium, the information (tax rate and other information) is communicated through automatic data exchange and in case of change anytime around the year- changes take effect for the tax payer from the 1st of next month. In Belgium, the employee informs the employer about his personal situation. In Netherlands, the information is refreshed every year by the tax authorities.</p>				

<p>Is it possible for an employee not to give his personal data to his employer?</p>	<p>Not possible (black labour, illegal employment)</p>	<p>No, then the employer must withhold at least 55 percent tax in the persons personal registration number.</p>	<p>No, the employee is obliged to give the information/data to the employer</p>	<p>NO</p>	<p>The communication of the personal registration social number is compulsory (black labour, illegal employment) The employee cannot give directly his personal tax rate to the employer. The choice of the tax rate has to be asked to the tax Authorities The employee can refuse that</p>
<p>Comparison</p>	<p>In all countries, it is not possible for an employee not to give his personal registration number to his employer. There are sanctions. In France no sanction if the employee doesn't want that the tax administration communicate his personal tax rate to the employer, but a specific rate (called neutral rate) is applied according to the amount of the salary</p>				

<p>What are the responsibilities and the sanctions for the employer in case of :</p> <ul style="list-style-type: none"> • No communication of the registration number from the employee? • Non repayment of the withholding tax? 	<p>Black labour, illegal employment- defraudation of tax, punishment by tax authorities/ criminal courts</p>	<p>You are not allowed to employ a person without a Social Security number</p> <p>The fine will be set at 25 percent of the non-withheld A-taxes or it can be set at the full amount. In less serious cases, the authorities may provide a fine of 135 euros or a warning</p>	<p>The sanction for the employee is that he must calculate the withholding tax with the rate for an anonymous person. This is the highest rate for tax without any reduction.</p> <p>No repayment of withholding tax for an anonymous person</p>	<p>Sanctions :</p> <ul style="list-style-type: none"> - Tax increases 10% - 200% Fine of 50 euro – 1250 euro for missing declarations 	<p>You are not allowed to employ a person without a Social Security number Black labour, illegal employment- defraudation of tax,</p> <p>Punishment by tax authorities and penalty sanctions</p>
<p>Comparison</p>	<p>Sanctions: Black labour, illegal employment, punishment by tax authorities... In Netherland, no repayment of withholding tax for an anonymous person.</p>				

<p>What are the withholding rules for the business profits :</p> <ul style="list-style-type: none"> • Who is the tax payer and who collects the income tax (tax or social authorities)? 	<p>Income tax is collected by tax authorities.</p>	<p>If it is a limited company, the company is the tax person, if it is a personal owned and operated business, it is the person who runs the company, who is the taxed person. Income tax is collected by the tax authorities.</p>	<p>The employer is the tax-payer and the tax authorities are the collector for the tax and some of the social fee's The employer makes every month or in small company every quarter or year a calculation of the withholding tax and fill in a declaration. At that moment he pay the tax to the collector.</p>	<p>There is no withholding tax, but a voluntary based system of prepayments. If no prepayments are done, interests could be due. Prepayments must be done to the tax authorities.</p>	<p>Income tax is collected by tax authorities. If it is a limited company, the company is the tax person, there is no withholding tax but a sort of advanced prepayment tax If it is a personal owned and operated business, it is the person who runs the company, who is the taxed person.</p>
<p>Comparison</p>	<p>In all countries, the tax is collected by tax authorities.</p>				
<ul style="list-style-type: none"> • Is there an advanced payment? And how is it calculated? • Are there any other specific rules? 	<p>An advance payment has to be paid quarterly and is calculated on the basis of the immediate past tax liability. The amount can be altered whenever needed. (with an explanation)</p>	<p>An advance payment has to be paid 10 times a year (not in July and December). The advanced payment is calculated on the basis of the immediate past tax liability. The amount can be altered whenever needed. (with an explanation)</p>	<p>Normally there is no advance payment, but in a case it is possible to do an advance payment.</p>	<p>It's voluntary but recommended to avoid interest. An advance payment can be paid quarterly.</p>	<p>Yes there is an advanced payment An advance payment has to be paid monthly or quarterly and is calculated on the basis of the immediate past tax liability. The amount can be altered whenever needed. (with an explanation)</p>
<p>Comparison</p>	<p>In Germany (quarterly), in France (monthly or quarterly), in Denmark (10 months in a year), an advance payment has to be paid. In this three countries, the amount can be altered whenever needed with explanation. In Belgium, the advance payment is voluntary but recommended to avoid interest.</p>				

<p>What are the withholding rules for the capital gains (dividends, interest,...) :</p> <ul style="list-style-type: none"> • Who is the tax payer and who collects the income tax (tax or social authorities, banks...)? • Is there an advance payment? And how is it calculated? • Are there any other specific rules? 	<p>For investment income or interests the income tax of 25% is collected for every pay out by banks/investment funds.</p> <p>No advance payments.</p>	<p>Banks have no obligation to withhold tax on payments of interest.</p> <p>There are no withholding rules on capital gains etc.</p> <p>There is only a withholding obligation for the payment of dividends for persons and companies that are not subsidiaries.</p>	<p>The tax payer for dividend tax is the limited (BV of NV). The tax authorities collect the tax.</p> <p>It's more or less an advance payment. The tax is 15% of the profit.</p> <p>There are no other specific rules</p>	<p>Dividends: taxes are deducted from the dividend and paid to the tax authorities, and the dividend owner only gets the net dividend.</p> <p>- Interests : idem</p> <p>Property income : through tax declarations and special real estate taxes</p>	<p>The collectors are banks and companies who pay the profits</p> <p>There are no withholding rules on capital gains etc.</p> <p>There is only a withholding obligation for the payment of dividends and interests</p> <p>It is a fixed rate</p>
<p>Comparison</p>	<p>In all countries, there is no advance payment for the capital gains.</p> <p>In all countries, for the capital gains, there are withholding rules except in Denmark and in France.</p> <p>In Germany and in The Netherland, the tax authority collect the tax ad there is a fix rate.</p> <p>Concerning interests and dividends there is advanced payment in all countries based on a fixed rate</p>				
<p>In case of financial difficulties of the tax collector, who has to pay the income tax?</p>	<p>Could only happen in case of an insolvency- tax debits must be fulfilled primarily.</p>	<p>Always the tax collector.</p>	<p>In case of financial difficulties of the employer there are no consequences for the income tax of the</p>	<p>The company or the tax collector is responsible. Personal liability of the company</p>	<p>in case of an insolvency- tax debits must be fulfilled primarily. There are no consequences for the income tax of the employee.</p>
<p>Comparison</p>	<p>In all the countries, there is no consequence on the employee.</p>				

5. Feedback

Is the withholding tax system efficient according to you?	Especially efficient for the state itself.	Yes	Yes, it makes easier for the tax authorities to collect the withholding tax from the employer than to collect the income tax from the employee. We called this in the Netherlands “the principle of least pain”.	Yes.	Not yet First application in 2018
Is there any limits ?			There is no limit for the income with withholding tax.		
Do you have any proposals so as to improve it ?			Give every taxpayer an identification card with all the information the employer		
Comparison	The withholding tax system is efficient. For some countries (Netherland), a track to improve the system : Give every taxpayer an identification card with all the information the employer needs for involve payroll tax				

APPENDICES

Germany

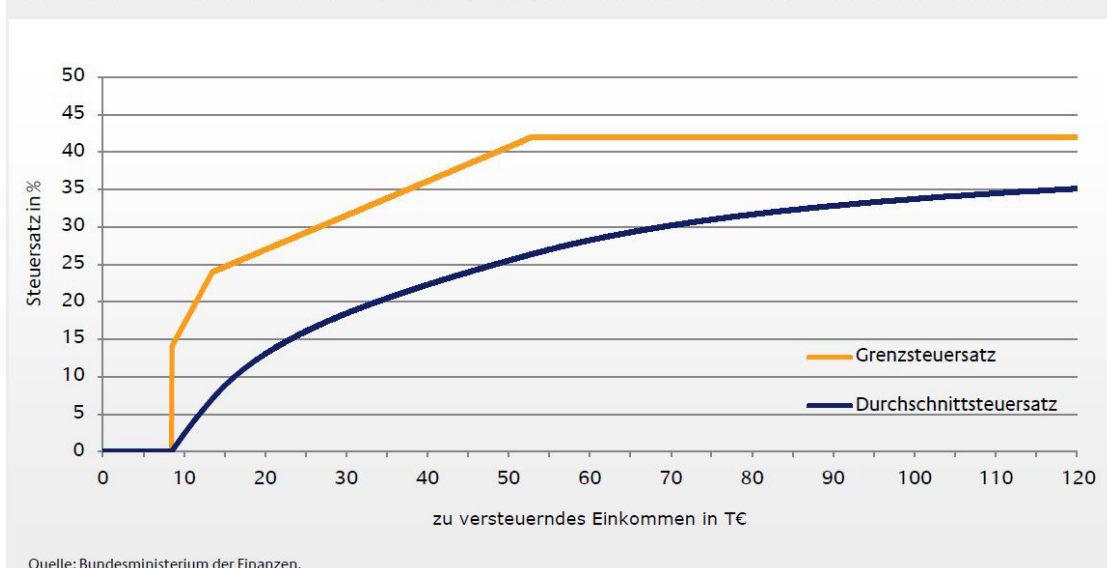
Tax reductions concerned by withholding tax :

- tax exemptions for income related expenses under 1000 €
- tax exemption for children § 32 EStG
- tax Exemption for single parent § 24b EStG
- proportional tax allowance for elderly retired persons § 24aEStG
- training tax allowance (e.g. for students)
- tax exemptions for agriculture 900 € until 30.700 €/year income)

Tax reductions non concerned by withholding tax:

- Income related expenses - expenses over 1000 € (e.g. commuting between home and work place, maintenance of two households, union contributions, work equipment).
- special expenses

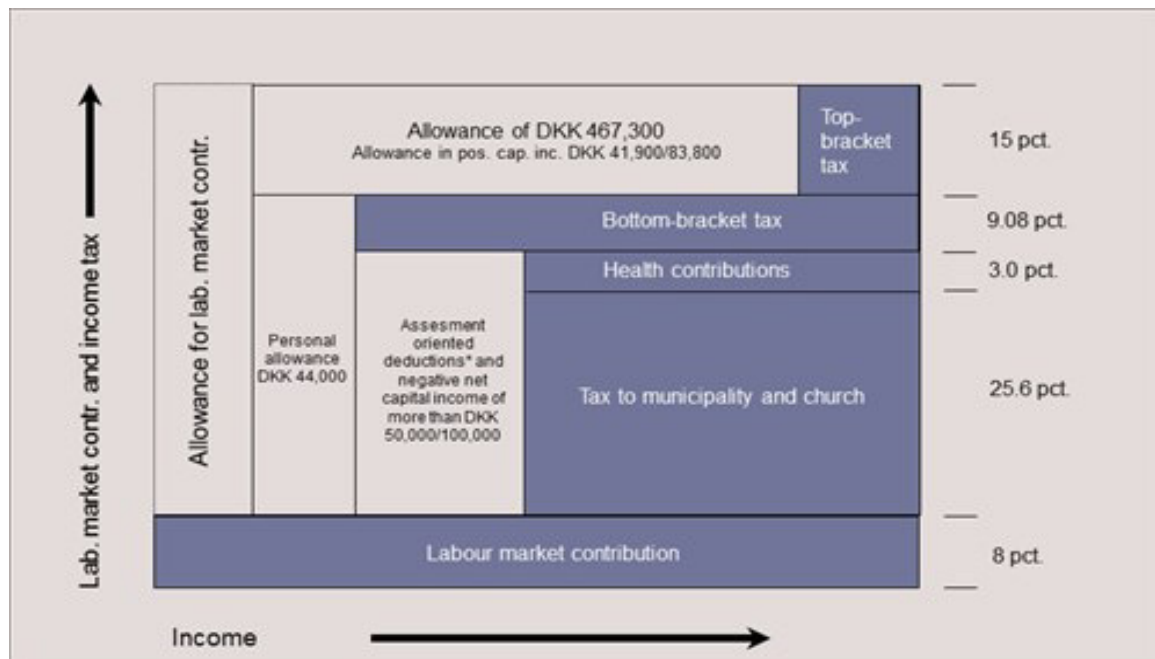
Abbildung 1: Verlauf des Grenz- und Durchschnittsteuersatzes im Einkommensteuertarif 2015



Denmark

Tax reductions for employees:

- a general tax free allowance:
 - ↳ 5 906 euro in the income tax for persons over 18 years
 - ↳ and 4.430 euro for persons below 18 years.
- A transport allowance:
 - ↳ 0-24 km: 0 cent
 - ↳ 25-120 km: 27 cent
 - ↳ Over 120 km: 13,8 cent
- Deductions for payment on private pension:
 - ↳ Annuity pensions: 7.034 euro (min. 10 years payout)
 - ↳ Life annuity pension: 6.470 euro (lifetime payout)
 - ↳ Deductions for interest expenses –
- An employment allowance 3.758 euro
- Donations to approved charitable associations 2.040 euro
- Deductions for subscriptions to unemployment insurance funds and unions
- Deductions for subscriptions to unions max. 805 euro
- Deduction for labor costs to help and repair of the house
 - ↳ 805 euro for services
 - ↳ and 1.611 euro for energy saving actions in the home
- Deductions for child support – 2.443 euro (normal)
- Alimony



Note. Based on the tax rate in an average municipality of 25.6% including church tax in 2016. Tax rates vary from 23.06% in the cheapest municipality up to 28.94% in the most expensive.

* Including employment allowance of 8.3 pct. with a maximum of DKK 28,000

The Netherlands

List of tax reductions concerned by the withholding tax

- General taxdiscount:
People till the retirement age have a right of a maximum tax discount from € 2.242 for an income up to € 19.992.
For an income above € 19.992 is the taxdiscount reduced with 4,822% per euro.
If the income is € 66.417 or more the general tax discount will be € 0.

Retired people have a right of a maximum discount from € 1.145 for an income up to € 19.992.
For an income above € 19.992 is the taxdiscount reduced with 2,460% per euro.
If the income is € 66.417 or more the general tax discount will be € 0.
- Employed taxdiscount:
Working people have a right of a maximum tax discount from € 3.103.
It starts with a tax discount from 1,793% for the first € 9.147 of salary.
For the salary from € 9.147 till € 34.015 the tax discount is 27,89% until the maximum of € 3.103.
So the maximum will be reached at a salary of € 19.684.
Above a salary of € 34.015 the tax discount will be reduced with 4% of de incom minus € 34.015.
So when the employee has a salary more then € 111.590, the employed tax discount will be € 0
- Workbonus:
Working people of an age of 62 or 63 at de first of january 2016 and a salary above € 17.327 have a right of a workbonus until the maximum of € 1.119. The workbonus is $58,100\% \times \text{income} - € 17.327$. When the income is above € 23.104 then the workbonus will be reduced with $10,567\% \times (\text{income} - € 23.104)$. So the wokbonus will be € 0 at the income of € 33.694
- Eldery tax discount:
Retired people have a right to an eldery tax discount from € 1.012 until an income of € 35.770,-. Is the income more then € 35.770 the eldery tax discount will be € 142.
- Single eldery tax discount:
Retired people have a right to an single eldery tax discount from € 433 when the live as a single
- Young disabled tax discount:
Young disabled people who have an income or other payment have a right to an young disabled tax discount. This tax discount can start at the age of 18 en stops at the age of retirement and apply for young people who are disabled at the age of 17 so they can't have a full time job. For disabled people who are studying and they are disabled before the age of 30.
- Lifecycle leave tax discount:
This tax discount is already stop in 2011. Only the people who have a reservation for lifecycle leave get a tax discount from € 209 for each year they have make this reservation of there income.

List of tax reductions not concerned by the withholding tax

- Income related combination tax discount
The income related combination tax discount is related to a working single with a child younger than 12 years or working partners with a child younger than 12 years and it applies for the partner with the lowest income.
The working income must be € 4.881 or more. If the working income is € 4.881 and less than € 32.969 the tax discount is € 1.039 + 6,159% x (working income minus € 4.881) until a maximum of € 32.969. Above this working income the tax discount will be € 2.769.
For retired people the tax discount is € 531 + 3.143% x (working income minus € 4.881) until a maximum of € 32.969. Above this working income the tax discount will be € 1.413.

Most of the tax reductions appointed by the withholding tax also apply for every tax payer of income tax

France :

Income Tax : deduction, reduction, tax credit

Family tax help :

- Deduction :
 - Maintenance for spouse or ex-spouse
 - Child support
 - Forebear support
- Tax credit :
 - School fees
 - Childcare fees (out of home)
 - Employment of an at-home salaried

Gifts, contributions and subscriptions tax help :

- Deduction
 - Gift to community services
 - Gift to political party
 - Union contributions
 - Retirement contributions
 - SOFICA's capital subscription

- Tax credit :

Dependent people tax help :

- Reception fees for old people
- Reception fees for dependent people
- Contracts bonus for « surviving income » and « Disable saving »

Housing tax help :

- Fees connected to main house energy quality
- Loan interests for main house purchase
- Equipment fees connected to people assistance
- Rental investments (Duflot/Pinel)
- « Affordable rent » package

Professional Reductions and tax credits :

- Financial year tax credits and reductions (2069-RCI)
- Research tax credit (2069-A)
- Audiovisual and cinema tax credit (2069-CI, 2079-AV et 2079-CINT)
- Corsica investment tax credit (2069-D)
- Family tax credit (2069-FA)
- Learning tax credit (2079-A)
- Profit-sharing tax credit (2079-AI)
- Art profession tax credit (2079-ART)
- Employment and competitiveness tax credit (2079-CICE)
- Overseas departments investments tax credit (2079-CIOP et 2079-CIOL)
- Phonographic work production tax credit (2079-DIS)
- Managers training tax credit (2079-FCE)
- Restaurant owner-chef tax credit (2079-MR)
- Market research tax credit (2079-P)
- Tax credit for employees purchasing a company (2079-RS)
- Live performance production tax credit (2079-SV)
- Video games tax credit (2079-VIDEO)
- Sponsorship tax credit (2069-M)
- Bicycle corporation tax – tax credit (2079-VLO)